

DOUGLAS COUNTY

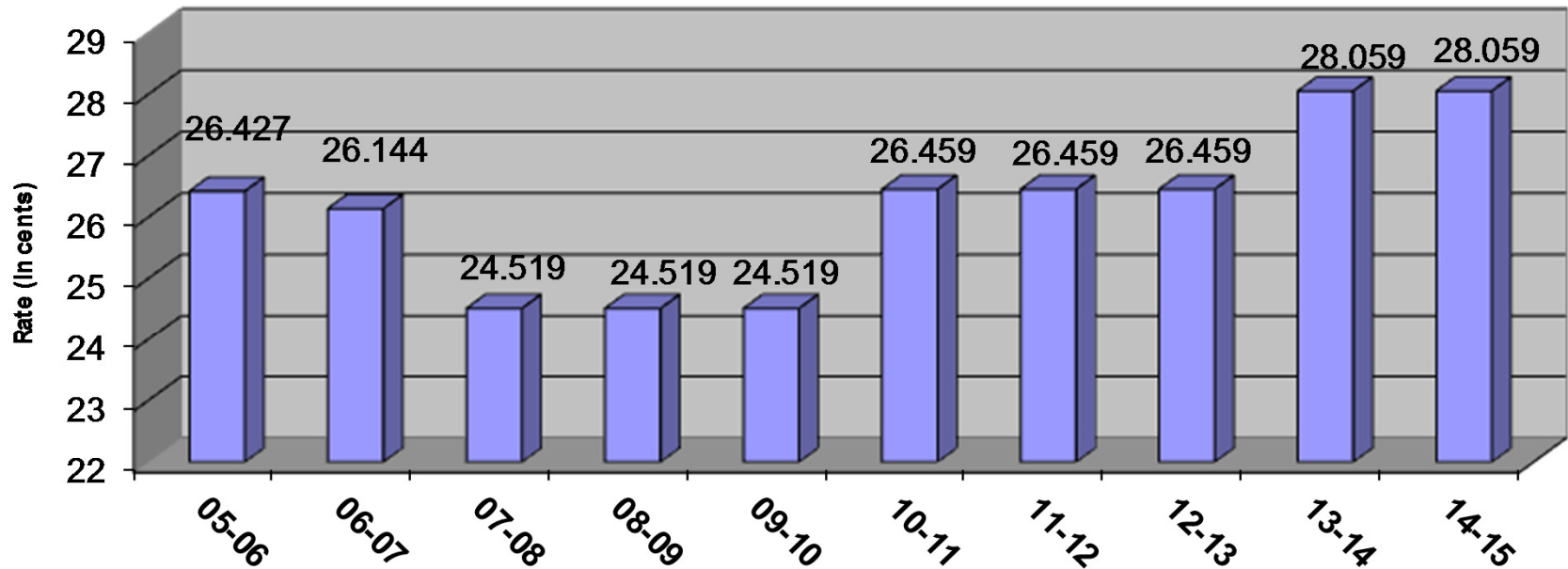


Proposed Budget 2014/2015

DOUGLAS COUNTY

Tax Rates

Cost Per \$100 Actual Value



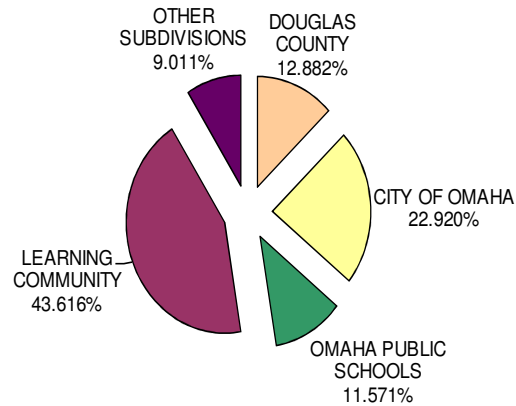
Proposed Budget 2014/2015 Rate: 28.059

Tax Levy Information

Douglas County 2013/2014

Total Tax Levy = 2.17813

(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.28059	DOUGLAS COUNTY	12.882
.49922	CITY OF OMAHA	22.920
.25204	OMAHA PUBLIC SCHOOLS	11.571
.95000	LEARNING COMMUNITY	43.616
.19628	OTHER SUBDIVISIONS	9.011
<u>Other Subdivisions</u>		
.00129	Public Building Commission	
.03275	Papio Natural Resources District	
.09500	Metro Community College	
.01500	Educational Service Unit	
.05224	Metro Area Transit (MAT)	

DOUGLAS COUNTY

Proposed Budget 2014/2015

Public Hearing

- July 1, 2014, 9:00 am, LC2 Omaha – Douglas Civic Center

Summary of Proposed Budget

- Balanced budget with no adopted tax rate increase or utilization of reserves to fund projected expenditures.
- Proposed budget of \$341.1 million is \$12.6 million or 3.8% greater than the current year budget.
- General Fund budget of \$174 million is \$2.5 million or 1.5% greater than the current year budget.
- Increased health care costs are key driver of increases in labor costs and total expense.
- Road and Bridge Fund spending (which are not funded by property tax) are projected to increase by \$5 million.
- Assumption is overall county property valuation will increase 1%.
- Anticipated adoption of budget will take place on July 1, 2014. Hearing regarding the final tax rate will occur after the final valuation is certified. Final valuation will be received on August 20, 2014.

DOUGLAS COUNTY

Proposed Budget 2014/2015

	2013/2014 Modified Budget	2014/2015 Proposed Budget	Percent Increase
General Fund	\$ 171,487,758	\$ 174,036,375	1.5%
Salary Adjustment	\$ 461,033	\$ 2,000,000	
Community Service	\$ 6,902,844	\$ 6,858,320	
Health Center	\$ 42,716,267	\$ 43,888,577	
Veterans	\$ 472,186	\$ 493,868	
Institutions	\$ 445,000	\$ 355,000	
Health Department	\$ 12,842,239	\$ 12,841,540	
Bonds:			
Debt Service	\$ 2,712,914	\$ 2,621,384	
Secure Juvenile Detention	\$ -		
Hospital Improvement	\$ -		
Law Enforcement Center	\$ -		
Corrections	\$ 3,030,000	\$ 3,006,350	
Public Safety	\$ 1,457,988	\$ 1,375,101	
Operations Supported by Property Tax	\$ 242,528,229	\$ 247,476,515	2.0%

DOUGLAS COUNTY

Proposed Budget 2014/2015

	2013/2014	2014/2015	
	Modified	Proposed	Percent
	Budget	Budget	Increase
Road	\$ 27,937,755	\$ 32,056,151	
Bridge	\$ 2,816,000	\$ 3,739,750	
Tourism	\$ 2,854,600	\$ 3,361,304	
Insurance	\$ 28,500,000	\$ 30,000,000	
Liability Escrow	\$ 800,000	\$ 800,000	
Lottery	\$ 250,000	\$ 300,000	
Federal Drug Forfeiture	\$ 1,446,324	\$ 946,324	
County Drug Forfeiture	\$ 20,000	\$ 20,000	
Inheritance Tax	\$ 10,500,000	\$ 12,500,000	
Hospital - Patient	\$ 47,500	\$ 35,846	
Inventory	\$ 5,961,850	\$ 4,961,850	
911 Surcharge	\$ 1,810,341	\$ 1,350,000	
911 Wireless Surcharge	\$ 389,877	\$ 330,368	
Library	\$ 2,004,883	\$ 2,619,979	
ROD Tech Fund	\$ 635,001	\$ 635,001	
Construction Funds:			
Secure Juvenile Detention	\$ -	\$ -	
Hospital Improvement	\$ -	\$ -	
Law Enforcement Center	\$ -	\$ -	
Bridge	\$ -	\$ -	
Health Center	\$ -	\$ -	
Corrections	\$ -	\$ -	
	\$ 328,502,360	\$ 341,133,088	3.8%

DOUGLAS COUNTY

Proposed Budget 2014/2015

	2013/2014	2014/2015	
	Modified	Proposed	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>
<u>GENERAL FUND</u>			
Assessor	\$ 3,418,044	\$ 3,356,769	-1.8%
Communications (911)	\$ 5,877,122	\$ 5,868,946	-0.1%
Attorney	\$ 7,625,482	\$ 7,823,556	2.6%
Capital Improvement	\$ 620,000	\$ 635,000	2.4%
Clerk	\$ 1,624,809	\$ 1,620,502	-0.3%
Emergency Management	\$ 377,794	\$ 350,198	-7.3%
Clerk of the District Court	\$ 2,853,174	\$ 2,889,187	1.3%
Environmental Services	\$ 13,707,330	\$ 14,923,529	8.9%
Commissioners	\$ 255,000	\$ 257,328	0.9%
District Court	\$ 3,774,058	\$ 3,809,771	0.9%
Extension	\$ 415,635	\$ 421,480	1.4%
Election Commissioner	\$ 1,314,428	\$ 1,324,333	0.8%
Board of Equalization	\$ 235,000	\$ 235,000	0.0%
Garage	\$ 1,451,342	\$ 1,458,460	0.5%
Court Related Expense	\$ 67,200	\$ 70,400	4.8%
County Court	\$ 342,120	\$ 344,226	0.6%
County Court Probation	\$ 132,825	\$ 136,479	2.8%
Juvenile Court	\$ 3,812,941	\$ 3,826,874	0.4%
Juvenile Court Probation	\$ 181,343	\$ 94,001	-48.2%
Miscellaneous	\$ 117,000	\$ 125,000	6.8%
Public Defender	\$ 3,994,247	\$ 4,131,431	3.4%
Purchasing	\$ 1,182,696	\$ 1,238,162	4.7%
Register of Deeds	\$ 1,370,304	\$ 1,339,444	-2.3%
Sheriff	\$ 14,458,510	\$ 14,544,350	0.6%
Engineer	\$ 209,706	\$ 213,876	2.0%
Treasurer	\$ 5,731,634	\$ 5,852,916	2.1%

DOUGLAS COUNTY

Proposed Budget 2014/2015

	2013/2014	2014/2015	
	Modified	Proposed	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>
<u>GENERAL FUND (CONT'D)</u>			
Youth Center	\$ 7,773,514	\$ 7,556,132	-2.8%
General Equipment	\$ 531,000	\$ 531,000	0.0%
MAPA	\$ 105,798	\$ 105,798	0.0%
Records Imaging	\$ 237,108	\$ 239,695	1.1%
Administrative Office	\$ 1,246,816	\$ 1,093,589	-12.3%
GIS	\$ 325,189	\$ 288,480	-11.3%
DOT.Comm (Includes Capital costs and special projects)	\$ 6,164,865	\$ 6,256,213	1.5%
Employee Fringe Benefits	\$ 28,060,000	\$ 29,200,000	4.1%
ENHSA	\$ 2,227,725	\$ 2,227,725	0.0%
Civil Service	\$ 869,777	\$ 881,119	1.3%
Sheriff Merit Comm	\$ 15,104	\$ 14,399	-4.7%
Corrections	\$ 32,900,254	\$ 33,176,708	0.8%
Corrections - Inmate Account			
Public Property	\$ 4,237,099	\$ 3,871,456	-8.6%
Public Building Comm.	\$ 3,343,234	\$ 3,368,659	0.8%
Fees & Contracts	\$ 1,758,000	\$ 1,758,000	0.0%
Outside Office Expense	\$ 1,900,593	\$ 1,890,125	-0.6%
Risk Insurance	\$ 3,216,000	\$ 3,216,000	0.0%
Douglas County Technology	\$ 447,908	\$ 450,000	0.5%
Landfill Site	\$ 312,423	\$ 312,423	0.0%
Juvenile Assessment Center	\$ 665,607	\$ 707,636	6.3%
TOTAL GENERAL FUND	\$ 171,487,758	\$ 174,036,375	1.5%

DOUGLAS COUNTY

Summary of Revenues 2014/2015

For Operations supported by Property Tax

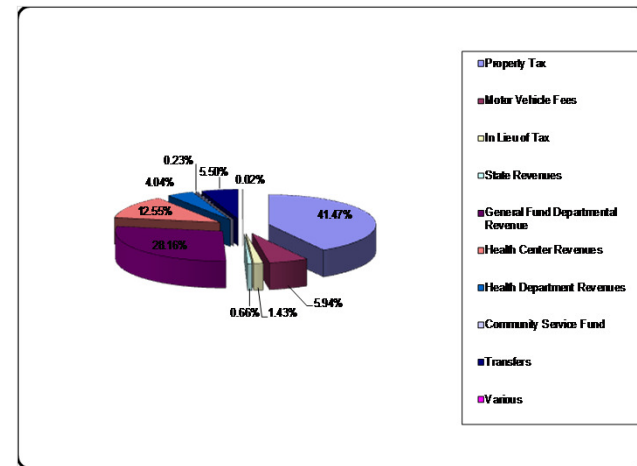
	2013/2014	2014/2015	
	Estimated	Estimated	Increase /
Revenue Item	Revenue	Revenue	Decrease
Property Tax	\$ 95,377,272	\$ 98,851,873	\$ 3,474,601
	\$ 2,700,000	\$ 2,400,000	\$ (300,000)
Motor Vehicle Fees	\$ 14,100,000	\$ 14,500,000	\$ 400,000
In Lieu of Tax	\$ 3,200,000	\$ 3,500,000	\$ 300,000
State Revenue:			
Governmental Subdivision	\$ -	\$ -	\$ -
Insurance Tax	\$ 700,000	\$ 1,000,000	\$ 300,000
Pro Rate Motor Vehicle	\$ 300,000	\$ 250,000	\$ (50,000)
Carline / Airline Tax	\$ 350,000	\$ 350,000	\$ -
Various	\$ 50,000	\$ 50,000	\$ -
Intergovernmental Revenues (Transfers)	\$ 12,300,000	\$ 13,439,200	\$ 1,139,200
	\$ 129,077,272	\$ 134,341,073	\$ 5,263,801
General Fund Departmental Revenue	\$ 69,003,437	\$ 68,743,488	\$ (259,949)
Health Center Revenue (Medicaid, Medicare, etc)	\$ 29,804,770	\$ 30,633,954	\$ 829,184
Health Department Revenue	\$ 9,998,649	\$ 9,871,237	\$ (127,412)
Community Service Fund	\$ 600,000	\$ 550,000	\$ (50,000)
TOTAL	\$ 238,484,128	\$ 244,139,752	\$ 5,655,624

DOUGLAS COUNTY

Sources of Revenue 2013/2014

For Operations Supported by Property Tax

<u>Revenue Item</u>	<u>% of Total</u>	<u>Estimated Revenue</u>
Property Tax	41.47%	\$ 101,251,873
Motor Vehicle Fees	5.94%	\$ 14,500,000
In Lieu of Tax	1.43%	\$ 3,500,000
State Revenues	0.66%	\$ 1,600,000
General Fund Departmental Revenue	28.16%	\$ 68,743,488
Health Center Revenues	12.55%	\$ 30,633,954
Health Department Revenues	4.04%	\$ 9,871,237
Community Service Fund	0.23%	\$ 550,000
Transfers	5.50%	\$ 13,439,200
Various	0.02%	\$ 50,000
	100.00%	\$ 244,139,752



■ See page 8 for all revenue.

DOUGLAS COUNTY

Proposed Budget 2014/2015

Summary of Revenues - Overall

		2014/2015 Estimated Revenue	2014/2015 Estimated Revenue
	Revenue Item		
Property Tax		\$ 95,377,272	\$ 98,851,873
		\$ 2,700,000	\$ 2,400,000
Motor Vehicle Fees		\$ 14,100,000	\$ 14,500,000
In Lieu of Tax		\$ 3,200,000	\$ 3,500,000
State Revenue			
	Governmental Subdivision	\$ -	\$ -
	Insurance Tax	\$ 700,000	\$ 1,000,000
	Pro Rate Motor Vehicle	\$ 300,000	\$ 250,000
	Carlisle / Airline Tax	\$ 350,000	\$ 350,000
General Fund Departments		\$ 69,003,437	\$ 68,743,488
Various		\$ 50,000	\$ 50,000
Health Center	(Medicaid, medicare, etc)	\$ 29,804,770	\$ 30,633,954
Health Department		\$ 9,998,649	\$ 9,871,237
Community Service Fund		\$ 600,000	\$ 550,000
Road Fund			
	Gas Tax	\$ 14,809,750	\$ 16,411,844
	Miscellaneous	\$ 11,089,800	\$ 11,461,207
Bridge Fund			
	Miscellaneous	\$ 2,107,500	\$ 2,557,918
Tourism			
	Lodging Tax	\$ 6,000,000	\$ 6,000,000
		\$ (3,138,000)	\$ (3,000,000)
Intergovernmental Revenues (Transfers)			
	Medical Insurance Fund Deposits	\$ 23,500,000	\$ 29,000,000
	Inventory Fund Billings	\$ 5,961,850	\$ 4,961,850
	Transfers	\$ 12,300,000	\$ 13,439,200
Other			
	Inheritance Tax	\$ 9,000,000	\$ 10,000,000
	Keno	\$ 250,000	\$ 300,000
	911 Surcharge	\$ 1,500,000	\$ 1,350,000
	911 Wireless	\$ 450,000	\$ 385,906
	Library Fund (includes property tax from unincorporated residents)	\$ 1,877,372	\$ 2,609,397
	ROD Tech Fund	\$ 447,908	\$ 450,000
	Various	\$ 2,053,500	\$ 1,047,000
Total Estimated Revenue		\$ 314,393,808	\$ 327,674,874

DOUGLAS COUNTY

Proposed Budget 2014/2015

Summary of Revenues - General Fund

	2013/2014	2014/2015	
	Estimated	Estimated	Increase /
Department	Revenue	Revenue	(Decrease)
Communications (911)	\$ 4,310,877	\$ 4,637,900	\$ 327,023
Attorney	\$ 1,328,995	\$ 1,122,001	\$ (206,994)
Capital Improvement	\$ -	\$ -	\$ -
Clerk	\$ 98,300	\$ 99,100	\$ 800
Emergency Management	\$ 75,000	\$ 100,000	\$ 25,000
Clerk of the District Court	\$ 1,646,600	\$ 1,625,000	\$ (21,600)
Environmental Services	\$ 16,577,792	\$ 16,375,628	\$ (202,164)
District Court	\$ 1,050,000	\$ 1,100,000	\$ 50,000
Extension	\$ 72,504	\$ 66,417	\$ (6,087)
Election Commissioner	\$ 179,750	\$ 123,025	\$ (56,725)
Garage	\$ 1,000,000	\$ 460,000	\$ (540,000)
County Court	\$ 56,500	\$ 20,000	\$ (36,500)
County Court Probation			\$ -
Juvenile Court	\$ 18,000	\$ 25,000	\$ 7,000
Miscellaneous	\$ 100,000	\$ 50,000	\$ (50,000)
Purchasing	\$ 149,200	\$ 160,000	\$ 10,800
Register of Deeds	\$ 4,192,500	\$ 4,192,500	\$ -
Sheriff	\$ 2,480,570	\$ 2,865,707	\$ 385,137
Treasurer	\$ 12,500,000	\$ 12,199,270	\$ (300,730)
Youth Center	\$ 3,338,471	\$ 3,588,290	\$ 249,819
General Equipment	\$ 15,000	\$ 20,000	\$ 5,000
Records Imaging	\$ 9,791	\$ 7,952	\$ (1,839)
Administration	\$ 44,083	\$ 18,270	\$ (25,813)
GIS	\$ 331,000	\$ 372,323	\$ 41,323
Corrections	\$ 14,826,167	\$ 14,827,167	\$ 1,000
Public Property	\$ 3,324,500	\$ 3,282,250	\$ (42,250)
Public Building Comm	\$ 100,000	\$ 50,000	\$ (50,000)
Fees & Contracts	\$ -	\$ -	\$ -
Outside Office Expense	\$ 7,500	\$ 6,000	\$ (1,500)
Risk Insurance	\$ 400,000	\$ 450,000	\$ 50,000
Douglas County Technology	\$ 447,908	\$ 450,000	\$ 2,092
Juvenile Assessment Center	\$ 322,429	\$ 449,688	\$ 127,259
Department Revenue	\$ 69,003,437	\$ 68,743,488	\$ (259,949)

DOUGLAS COUNTY

Proposed Budget 2014/2015

TRANSFERS

		2014/2015	2013/2014				
Inheritance Tax		\$ 11,000,000	\$ 10,000,000				
Lottery (Keno)		\$ 300,000	\$ 250,000				
911 Surcharge		\$ 1,350,000	\$ 1,350,000				
Liability Escrow		\$ 300,000	\$ 450,000				
Road Fund		\$ 250,000	\$ 250,000				
911 Wireless Fund		\$ 239,200	\$ -				
		<u>\$ 13,439,200</u>	<u>\$ 12,300,000</u>				
			2013/2014	2012/2013	2011/2012	2010/2011	2009/2010
			Collections	Collections	Collections	Collections	Collections
Inheritance Tax			(Estimated)				
06/30/14 Fund Balance	\$	2,889,488	\$ 14,700,000	\$ 8,867,388	\$ 12,373,104	\$ 9,204,283	\$ 7,807,522
2013/2014 Est Collections	\$	14,700,000					
Proposed Transfers / Disbursement	\$	(12,500,000)					
6/30/15 Fund Balance (Est.)	\$	5,089,488					
Lottery Fund (Keno)							
06/30/14 Fund Balance	\$	126,604	\$ 345,000	\$ 254,658	\$ 242,989	\$ 1,790,481	\$ 1,935,326
2013/2014 Est Collections	\$	345,000					
Proposed Transfer	\$	(300,000)					
Youth Programs	\$	-					
06/30/15 Fund Balance (Est.)	\$	171,604					

DOUGLAS COUNTY
Proposed Budget 2014/2015
Change In Taxable Valuation

YEAR	VALUATION	CHANGE	
		AMOUNT	PERCENT
1997-98	16,076,471,745	(468,392,440)	-2.83%
1998-99	17,216,513,890	1,140,042,145	7.09%
1999-00	19,456,845,965	2,240,332,075	13.01%
2000-01	22,293,775,935	2,836,929,970	14.58%
2001-02	23,490,385,630	1,196,609,695	5.37%
2002-03	24,396,902,470	906,516,840	3.86%
2003-04	25,515,035,475	1,118,133,005	4.58%
2004-05	26,658,670,840	1,143,635,365	4.48%
2005-06	29,199,416,920	2,540,746,080	9.53%
2006-07	30,991,372,810	1,791,955,890	6.14%
2007-08	33,933,447,230	2,942,074,420	9.49%
2008-09	34,956,883,915	1,023,436,685	3.02%
2009-10	35,956,237,205	999,353,290	2.86%
2010-11	35,955,126,580	(1,110,625)	-0.0031%
2011-12	36,396,026,910	440,900,330	1.23%
2012-13	36,630,182,640	234,155,730	0.64%
2013-14	36,903,701,160	273,518,520	0.75%
2014-15	37,136,393,100	232,691,940	0.63%

SALARY ADJUSTMENT FUND

- The Salary Adjustment Fund is included in the county budget as a pool of money to be allocated to specific budgets to fund salary and hourly wage increases which are approved by the County Board of Commissioners over the course of the fiscal year. These increases include wage increases contained in union labor agreements, along with salary increases for Elected Officials and their Chief Deputies, Attorneys in the Public Defender and County Attorney's offices and for all non-union pay plan employees. This fund can only be used for the aforementioned salary increases and any funds remaining at the end of the fiscal year are automatically transferred back to the General Fund reserves.